

FAH HOSPITAL POLICY BLOG

Wolverine Mutual Insurance Company

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Words Matter: Defining Hospital Charges, Costs and Payments – And The Numbers That Matter Most to Co

JUNE 05, 2015 | CHIP KAHN

CATEGORY: FINANCING, GENERAL, HEALTH CARE DELIVERY

“Charges,” “costs,” and “payments” are three separate terms with three entirely separate definitions when it comes to hospital financing. Unfortunately, these words are often –and inaccurately – used interchangeably. In recent years, with a greater focus on data transparency, there has been tremendous confusion by some that Medicare pays hospitals the “charges” they submit on a claim, when, in fact, Medicare payments and the beneficiary copayments are fixed by law.

The differences between charges, costs and payments matter, most importantly, to the patients we serve every day. It is important to disentangle these different words so consumers can clearly understand what is paid by their insurer, what they pay out of pocket, and why.

Defining Key Health Care Finance Terminology

CHARGES are the initial, individual list prices a hospital must set for what can be tens of thousands of items and services it provides. The internal list

of all these charges for, among other things, procedures, pharmaceuticals and supplies is known as a "chargemaster." The historical chargemaster has little or no relevance to contemporary hospital patients and to the payments a hospital actually receives. The charge setting process is rooted in legacy systems that have evolved over decades and vary significantly across hospitals.

Although Medicare requires hospitals, for regulatory reporting purposes, to submit full charges (i.e., prices from the chargemaster) when submitting claims, the charges have no direct relation to the pre-determined Medicare payment that a hospital receives, nor to the out-of-pocket/copayment amount that a patient is expected to contribute for care.

While it is sometimes used as a benchmark or reference list price to negotiate payment rates with insurers, the chargemaster is irrelevant to the vast majority of patients, particularly those covered by Medicare and Medicaid. Medicare and Medicaid payments constitute approximately 50% of hospital revenue.

What is relevant? The fixed payments hospitals receive from Medicare and Medicaid and the payment rates hospitals negotiate with private insurers.

Neither the government nor, in most instances, private insurers actually pay a hospital's full charges. Even patients not covered by Medicare, Medicaid or private insurance are almost never expected to pay full charges. Hospitals have generous discount payment policies for uninsured or underinsured patients which limit how much these patients ultimately will be expected to pay out of pocket. Typically, that payment amount is no more than the amount a private insurer would pay for the same service. In other words, uninsured patients are only very infrequently expected to pay "charges"; instead, they receive discounts that take into account a patient's ability to pay, and are similar to what the hospital negotiates with private insurance plans or even the Medicare rate.

COSTS are the expenses incurred by a hospital in providing patient care. This can include the direct costs of patient care such as nursing, room and board, medicines and supplies, as well as, and equally important, indirect costs such as overhead for administrative expenses including complying with

federal and state regulatory requirements, infection control, medical records, building maintenance, and equipment.

PAYMENT is the amount a hospital actually receives for providing patient care. The chief sources of payment are:

- Government (e.g., Medicare and Medicaid)
- Private insurers, and, to a much lesser extent,
- Patients

It bears repeating that in the world of hospital financing, the **ONLY** term that appropriately refers to that which consumers, insurers or governments pay to hospitals for care is **PAYMENT**. The media's myopic focus on "charges" is unfortunate because it masks the truth about the disconnect between charges and payments, especially the amount that insured and uninsured patients are ultimately expected to pay.

Payment amounts for health care services vary, often widely, by the source:

Payments by the Government. In practice, the Federal government sets in advance a fixed payment rate for hospital care delivered to seniors and disabled Americans (Medicare beneficiaries). This includes the amount the government requires beneficiaries to pay the hospital directly as their share of the total payment, also known as cost-sharing. These payment amounts are based on the patient's diagnosis and the procedures and tests performed and are non-negotiable; a hospital must accept them as payment in full. Hospitals submit charges to Medicare as a formality because regulations require them to do so. In actual practice, government payments have nothing to do with "charges."

It is important to note that for twelve consecutive years, Medicare payments have fallen well below the cost of the hospital care provided to seniors and disabled Americans. This means that hospitals are operating at a financial loss even after they receive payment. The Medicare Payment Advisory Commission ("MedPAC") projects a Medicare hospital payment shortfall (i.e., the difference between "payment" and "cost") in 2015 of 9%.

Payments by Insurers. Private insurers set their payment rates through direct negotiations with hospitals. These negotiations result in a mutually agreed upon payment rate for services, but are separate from the process of determining the amount the insured person, or consumer, will pay "out-of

100 MICHIGAN NE GRAND RAPIDS, MI 49503 6163911730		PO BOX 2127 GRAND RAPIDS, MI 49501		b. MED. REC. # 7212982244 5 FED. TAX NO.		STATEMENT COVER PERIOD FROM 083112 THROUGH 090512		RW 12 0111																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
8 PATIENT NAME		9 PATIENT ADDRESS		10 BIRTH DATE		11 SEX		12 DATE		13 HR		14 TYPE		15 SRC		16 DHR		17 STAT		18		19		20		21		22		23		24		25		26		27		28		29 ACCT STATE		30		31		32		33		34		35		36		37		38		39		40		41		42		43		44		45		46		47		48		49		50		51		52		53		54		55		56		57		58		59		60		61		62		63		64		65		66		67		68		69		70		71		72		73		74		75		76		77		78		79		80		81		82		83		84		85		86		87		88		89		90		91		92		93		94		95		96		97		98		99		100		101		102		103		104		105		106		107		108		109		110		111		112		113		114		115		116		117		118		119		120		121		122		123		124		125		126		127		128		129		130		131		132		133		134		135		136		137		138		139		140		141		142		143		144		145		146		147		148		149		150		151		152		153		154		155		156		157		158		159		160		161		162		163		164		165		166		167		168		169		170		171		172		173		174		175		176		177		178		179		180		181		182		183		184		185		186		187		188		189		190		191		192		193		194		195		196		197		198		199		200		201		202		203		204		205		206		207		208		209		210		211		212		213		214		215		216		217		218		219		220		221		222		223		224		225		226		227		228		229		230		231		232		233		234		235		236		237		238		239		240		241		242		243		244		245		246		247		248		249		250		251		252		253		254		255		256		257		258		259		260		261		262		263		264		265		266		267		268		269		270		271		272		273		274		275		276		277		278		279		280		281		282		283		284		285		286		287		288		289		290		291		292		293		294		295		296		297		298		299		300		301		302		303		304		305		306		307		308		309		310		311		312		313		314		315		316		317		318		319		320		321		322		323		324		325		326		327		328		329		330		331		332		333		334		335		336		337		338		339		340		341		342		343		344		345		346		347		348		349		350		351		352		353		354		355		356		357		358		359		360		361		362		363		364		365		366		367		368		369		370		371			

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SPECTRUM HEALTH HOSPITALS

04/29/13 15:22

PATIENT STATEMENT OF ACCOUNT - DETAIL

PATIENT NAME:

ACCOUNT NBR: 000721298-2244

BILLING PERIOD: 08/31/12 04/29/13

ATTN. TO

UNITED STATES

SRV DATE	REF NBR	DESCRIPTION	
08/31/12	03660011	ADULT MED/SURG	1429.00
08/31/12	04058956	LAB-VENIPUNCTURE	9.91
08/31/12	04058012	80053-LAB-COMPREHENSIVE MET PA	41.69
08/31/12	04098450	85730-LAB-PTT	19.04
08/31/12	04068410	85025-LAB CBC AUTO COMPLT DIFF	22.83
08/31/12	04098434	85610-LAB-PROTIME	19.04
08/31/12	04108501	86850-LAB-ANTIBODY SCREEN	28.40
08/31/12	04108477	86900-LAB-ABO	18.35
08/31/12	04108480	86901-LAB-RH-TYPING 3	9.96
08/31/12	03850002	ED-VISIT CATEGORY 5	1086.40
08/31/12	03850022	ED RX-SODIUM CHLOR 0.9% 1000ML	80.04
08/31/12	03850023	ED RX-PREFILLED SALINE SYRINGE	14.23
08/31/12	04303016	RX-GENTAMICIN INJ 40MG/ML 20ML 100 mL	27.89
08/31/12	04303738	RX-SODIU CHLORID 0.9%INJ100ML 100 mL	80.04
08/31/12	04306615	RX-CEFAZOLIN(ANCEF)10GM VIAL 50 mL	16.97
08/31/12	04303743	RX-SODIUM CHLORIDE0.9%INJ 50ML 50 mL	80.04
08/31/12	04307150	RX-CEFAZOLIN(ANCEF)2GM/50ML NS	97.45
08/31/12	04213032	XRAY-FOREARM 2 VWS-LT	107.42
08/31/12	04213024	XRAY-HUMERUS 2 VIEWS-LT	59.75
08/31/12	04213028	XRAY-ELBOW MIN 3 VIEWS-LT	107.42
08/31/12	04213099	XRAY-HAND 3 VIEWS-RT	107.42
08/31/12	04213044	XRAY-HAND 3 VIEWS-LT	107.42
08/31/12	04213058	XRAY-HIP MIN 2 VIEWS-LT	107.42
09/01/12	03660011	ADULT MED/SURG	1429.00
08/31/12	04602001	ANESTHESIA 1ST HALF HOUR	402.55
08/31/12	04602002	ANESTHESIA ADDITIONAL 15 MIN (QTY OF 0000005)	335.40
09/01/12	04402526	PT-EVALUATION	218.76
09/01/12	04402109	PT-GAIT TRAINING PER UNIT	83.59
08/31/12	03615830	RECOVERY FIRST 1/2 HOUR	372.84
08/31/12	03615835	RECOVERY ADDITIONAL 15 MIN	80.51
09/01/12	00950131	SU-SCD SLEEVE KNEE 5329	176.31
09/01/12	04410022	OT-OCC THERAPY EVALUATION	233.04
09/01/12	04412502	OT-THERAPEUTIC PROC PER UNIT	84.65
08/31/12	04307922	RX-ACETAMINOP(OFIRMEV)INJ	37.84
08/31/12	04306615	RX-CEFAZOLIN(ANCEF)10GM VIAL 50 mL	50.92
08/31/12	04303743	RX-SODIUM CHLORIDE0.9%INJ 50ML 50 mL	240.12
09/01/12	04302464	RX-DIAZEPAM(VALIAM) TAB 5MG 5 mg	7.98
09/01/12	04303737	RX-SODIU CHLORID 0.9%INJ1000ML 1	80.04
09/01/12	04302464	RX-DIAZEPAM(VALIAM) TAB 5MG 5 mg	7.98
09/01/12	04307002	RX-ACETAM/HYDROC(LORTAB)500/10 1 tab(s)	4.52
09/01/12	04302533	RX-DOCUSATE W/CAS/(PERICOLACE) 1 tab(s)	0.00

EXHIBIT

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PER/GAD 800-631-6980

KK 5-22-14

S P E C T R U M H E A L T H H O S P I T A L S
SPECTRUM HEALTH HOSPITALS
PATIENT STATEMENT OF ACCOUNT - DETAIL

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PATIENT NAME:

ACCOUNT NBR:

000721298-2244

SRV DATE	REF NBR	DESCRIPTION		
09/01/12	04303514	RX-PNEUMOCOCCAL VAC POLYVALEN	0.5 mL	80.10
09/01/12	04305794	RX-MORPHINE CARPUJECT2MG/ML	1	16.82
09/01/12	04305794	RX-MORPHINE CARPUJECT2MG/ML	1	16.82
09/01/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s)	4.52
09/01/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg	7.98
09/01/12	04305794	RX-MORPHINE CARPUJECT2MG/ML	1	16.82
09/01/12	04305794	RX-MORPHINE CARPUJECT2MG/ML	1	16.82
09/01/12	04305794	RX-MORPHINE CARPUJECT2MG/ML	1	16.82
09/01/12	04305794	RX-MORPHINE CARPUJECT2MG/ML	1	16.82
09/01/12	04306615	RX-CEFAZOLIN (ANCEF) 10GM VIAL	50 mL	33.95
09/01/12	04303743	RX-SODIUM CHLORIDE 0.9% INJ 50ML	50 mL	160.08
09/01/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg	7.98
09/01/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s)	4.52
09/01/12	04305794	RX-MORPHINE CARPUJECT2MG/ML	1	16.82
09/01/12	04305794	RX-MORPHINE CARPUJECT2MG/ML	1	16.82
09/01/12	04302533	RX-DOCUSATE W/CAS/ (PERICOLACE)	1 tab(s)	0.00
09/01/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG	1 mg	16.54
09/01/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s)	4.52
08/31/12	04215194	XRAY-FLUOROSCOPY EQUAL/< 1 HR		195.69
09/01/12	04364544	SU-OXYGEN USE DAILY		214.36
08/31/12	03605842	SURGERY FIRST 1/2 HR LEVEL II		2479.74
08/31/12	03605843	SURGERY ADD'L 15 MIN LEVEL II	(QTY OF 0000005)	2744.40
09/02/12	03660011	ADULT MED/SURG		1429.00
09/02/12	04402502	PT-THERAPEUTIC PROCED PER UNIT	(QTY OF 0000002)	195.14
09/01/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG	1 mg	16.54
09/01/12	04303737	RX-SODIU CHLORID 0.9% INJ 1000ML	1	80.04
09/01/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg	7.98
09/02/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG	1 mg	16.54
09/02/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s)	4.52
09/02/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s)	4.52
09/02/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg	7.98
09/02/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG	1 mg	16.54
09/02/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG	1 mg	16.54
09/02/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg	7.98
09/02/12	04306615	RX-CEFAZOLIN (ANCEF) 10GM VIAL	50 mL	16.97
09/02/12	04303743	RX-SODIUM CHLORIDE 0.9% INJ 50ML	50 mL	80.04
09/02/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG	1 mg	16.54
09/02/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s)	4.52
09/02/12	04306615	RX-CEFAZOLIN (ANCEF) 10GM VIAL	50 mL	33.95
09/02/12	04303743	RX-SODIUM CHLORIDE 0.9% INJ 50ML	50 mL	160.08
09/02/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg	7.98
09/02/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG	1 mg	16.54
09/02/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s)	4.52
09/02/12	04302533	RX-DOCUSATE W/CAS/ (PERICOLACE)	1 tab(s)	0.00
09/03/12	03660011	ADULT MED/SURG		1429.00
09/03/12	04602001	ANESTHESIA 1ST HALF HOUR		402.55
09/03/12	04602002	ANESTHESIA ADDITIONAL 15 MIN	(QTY OF 0000012)	804.96
09/03/12	04412502	OT-THERAPEUTIC PROC PER UNIT	(QTY OF 0000002)	169.30
09/03/12	03615830	RECOVERY FIRST 1/2 HOUR		372.84
09/03/12	03615835	RECOVERY ADDITIONAL 15 MIN	(QTY OF 0000010)	805.10

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SPECTRUM HEALTH HOSPITALS
PATIENT STATEMENT OF ACCOUNT - DETAIL

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PATIENT NAME:

ACCOUNT NBR: 000721298-2244

SRV DATE	REF NBR	DESCRIPTION			
09/03/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg		7.98
09/03/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s)		4.52
09/03/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG	1 mg		16.54
09/03/12	04303737	RX-SODIU CHLORID 0.9%INJ1000ML	1		80.04
09/03/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s)		4.52
09/03/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg		7.98
09/03/12	04303237	RX-MORPHINE SULF 10MG/ML VIAL			20.00
09/03/12	04306615	RX-CEFAZOLIN (ANCEF) 10GM VIAL	50 mL		16.97
09/03/12	04303743	RX-SODIUM CHLORIDE 0.9%INJ 50ML	50 mL		80.04
09/03/12	04307436	RX-DEXAMETH (HEXADR) 10MG/ML INJ			18.68
09/03/12	04303204	RX-MIDAZOLAM (VERSE) INJ 2MG/2ML			25.40
09/03/12	04302220	RX-BUPIVACAINE .25% W/EPI 30ML			26.34
09/03/12	04302220	RX-BUPIVACAINE .25% W/EPI 30ML			26.34
09/03/12	04302963	RX-LABET (NORMODYNE) INJ 100MG			69.48
09/03/12	04307150	RX-CEFAZOLIN (ANCEF) 2GM/50ML NS			97.45
09/03/12	04306615	RX-CEFAZOLIN (ANCEF) 10GM VIAL	50 mL		16.97
09/03/12	04303743	RX-SODIUM CHLORIDE 0.9%INJ 50ML	50 mL		80.04
09/03/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg		7.98
09/03/12	04302533	RX-DOCUSATE W/CAS/ (PERICOLACE)	1 tab(s)		0.00
09/03/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg		7.98
09/03/12	04302533	RX-DOCUSATE W/CAS/ (PERICOLACE)	1 tab(s)		0.00
09/03/12	04217359	XRAY-FLUOROSCOPY > 1 HOUR			260.95
09/03/12	04213032	XRAY-FOREARM 2 VWS-LT			107.42
09/03/12	04213028	XRAY-ELBOW MIN 3 VIEWS-LT			107.42
09/03/12	04364544	SU-OXYGEN USE DAILY			214.36
09/03/12	03605842	SURGERY FIRST 1/2 HR LEVEL II			2479.74
09/03/12	03605843	SURGERY ADD'L 15 MIN LEVEL II		(QTY OF 0000012)	6586.56
09/04/12	03660011	ADULT MED/SURG			1429.00
09/03/12	04607466	PERIPHERAL NERVE BLOCK			555.92
09/03/12	04185109	IR-US GUIDE FOR NEEDLE PLACMT			384.10
09/03/12	00750137	SU-TRAY SONOPLEX 22G X 2			76.11
09/03/12	00950131	SU-SCD SLEEVE KNEE 5329			176.31
09/04/12	04028296	82947-LAB POC GLUCOSE			18.55
09/04/12	04402502	PT-THERAPEUTIC PROCED PER UNIT		(QTY OF 0000002)	195.14
09/04/12	04028296	82947-LAB POC GLUCOSE			18.55
09/04/12	03420698	84402-LAB-TESTOS FREETOTAL MAY			9.50
09/04/12	03420699	84403-LAB-TESTOS FREETOTAL MAY			9.50
09/04/12	04028296	82947-LAB POC GLUCOSE			18.55
09/04/12	04128022	80048-LAB-BASIC METABOLIC PANE			30.82
09/04/12	04068410	85025-LAB CBC AUTO COMPLT DIFF			22.83
09/04/12	04058179	83036-LAB-GLYCATED HEMOGLOBIN			17.11
09/04/12	04056700	84443-LAB-TSH			49.56
09/04/12	04051065	83970-LAB PTH			107.55
09/04/12	04058838	82306-LAB-VIT D 25HYDRXLVL			97.56
09/04/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg		7.98
09/04/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg		7.98
09/04/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s)		4.52
09/04/12	04302533	RX-DOCUSATE W/CAS/ (PERICOLACE)	1 tab(s)		0.00
09/04/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG	1 mg		16.54
09/04/12	04307280	RX-INSULIN GL (SOLOSTAR) 100U/3M	10 unit(s)		88.94

S P E C T R U M H E A L T H H O S P I T A L S

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SPECTRUM HEALTH HOSPITALS

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PATIENT STATEMENT OF ACCOUNT - DETAIL

PATIENT NAME:

ACCOUNT NBR:

000721298-2244

SRV DATE	REF NBR	DESCRIPTION	
09/04/12	04306551	RX-INSULIN(NOVOLOG FLEXPEN) meal + corrective MO	121.80
09/04/12	04307002	RX-ACETAM/HYDROC(LORTAB)500/10 1 tab(s)	4.52
09/04/12	04302464	RX-DIAZEPAM(VALIUM) TAB 5MG 5 mg	7.98
09/04/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG 1 mg	16.54
09/04/12	04302782	RX-FOLIC ACID (FOLVITE)TAB 1MG 1 mg	4.03
09/04/12	04303851	RX-THIAMINE TAB 100MG 100 mg	8.05
09/04/12	04307002	RX-ACETAM/HYDROC(LORTAB)500/10 1 tab(s)	4.52
09/04/12	04302464	RX-DIAZEPAM(VALIUM) TAB 5MG 5 mg	7.98
09/04/12	04307467	RX-CALCIUM CITRATE(CITRACAL) 1 tab(s)	4.06
09/04/12	04302533	RX-DOCUSATE W/CAS/(PERICOLACE) 1 tab(s)	0.00
09/04/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG 1 mg	16.54
08/31/12	03604237	SU-IRRIGATOR SIMPULSE	163.54
08/31/12	00654901	SU-PACK BASIC	100.99
08/31/12	03609148	OR RX-LACTATED RINGERS 1000ML	80.04
08/31/12	00656908	SU-MANIFOLD NEPTUNE 2 FOUR PRT	36.33
08/31/12	03608312	SU-CASTING TAPE SYNTH 4 IN (QTY OF 0000003)	466.20
08/31/12	03601497	SU-SCREW CORTICAL EBI (QTY OF 0000002)	498.04
08/31/12	03601497	SU-SCREW CORTICAL EBI (QTY OF 0000002)	498.04
08/31/12	03601499	SU-FIXATOR EBI DISTAL RADIUS	6129.13
08/31/12	03606230	SU-DRILL BITS	178.41
08/31/12	03600980	SU-BIT DRILL SYNTH QC 2X100MM	147.38
08/31/12	38596375	ED-INJECT IV ADDTL DRUG	109.23
08/31/12	38596375	ED-INJECT IV ADDTL DRUG	109.23
08/31/12	38596375	ED-INJECT IV ADDTL DRUG	109.23
08/31/12	38596375	ED-INJECT IV ADDTL DRUG	109.23
08/31/12	38596376	ED-INJECT IV SAME DRUG SEQUENT	88.30
08/31/12	38596365	ED-IV INFUSION UP TO 1 HR	141.15
09/05/12	04028296	82947-LAB POC GLUCOSE	18.55
09/05/12	03421417	83519-LAB PINP ARUP/MAYO	205.00
09/05/12	04028296	82947-LAB POC GLUCOSE	18.55
09/05/12	04028296	82947-LAB POC GLUCOSE	18.55
09/05/12	04412551	OT-ADL/SELF CARE/HMETRN PER UNI (QTY OF 0000002)	202.68
09/05/12	04056700	84443-LAB-TSH	49.56
09/05/12	04058012	80053-LAB-COMPREHENSIVE MET PA	41.69
09/05/12	04059006	82523-LAB BETA CROSSLINK CTX	71.39
09/05/12	04058088	82248-LAB-BILIRUBIN DIRECT	13.87
09/05/12	04068410	85025-LAB CBC AUTO COMPLT DIFF	22.83
09/04/12	04307002	RX-ACETAM/HYDROC(LORTAB)500/10 1 tab(s)	4.52
09/05/12	04302464	RX-DIAZEPAM(VALIUM) TAB 5MG 5 mg	7.98
09/05/12	04307002	RX-ACETAM/HYDROC(LORTAB)500/10 1 tab(s)	4.52
09/05/12	04307002	RX-ACETAM/HYDROC(LORTAB)500/10 1 tab(s)	4.52
09/05/12	04302464	RX-DIAZEPAM(VALIUM) TAB 5MG 5 mg	7.98
09/05/12	04307871	RX-CHOLECALCIFEROL(VIT D)50000 50	4.21
09/05/12	04307448	RX-CHOLECALCIF(VIT D3)1000UT	4.03
09/05/12	04307448	RX-CHOLECALCIF(VIT D3)1000UT	4.03
09/05/12	04302782	RX-FOLIC ACID (FOLVITE)TAB 1MG 1 mg	4.03
09/05/12	04303851	RX-THIAMINE TAB 100MG 100 mg	8.05
09/05/12	04307467	RX-CALCIUM CITRATE(CITRACAL) 1 tab(s)	4.06
09/05/12	04302533	RX-DOCUSATE W/CAS/(PERICOLACE) 1 tab(s)	0.00
09/05/12	04303543	RX-POTASSI CL(K-DUR) TAB 20MEQ 20 mEq	4.33

S P E C T R U M H E A L T H H O S P I T A L S

PAGE 5

SPECTRUM HEALTH HOSPITALS

04/29/13 15:22

PATIENT STATEMENT OF ACCOUNT - DETAIL

PATIENT NAME:

ACCOUNT NBR:

000721298-2244

SRV DATE	REF NBR	DESCRIPTION	
09/05/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s) 4.52
08/31/12	04303042	RX-GLYCOPY (ROBINUL) 1MG/5ML	UnknownDose 17.22
08/31/12	04302967	RX-PROPOFOL (DIPRIV) INJ/20ML	UnknownDose 75.64
08/31/12	04304281	RX-ONDAN (ZOFRAN) INJ 4MG/2ML	UnknownDose 15.99
08/31/12	04303685	RX-ROCURONIUM (ZEMURO) 50MG/ 5ML	UnknownDose 51.08
08/31/12	04303310	RX-NEOSTIGMI (PROSTIG) INJ1:1000	UnknownDose 17.40
09/05/12	04302464	RX-DIAZEPAM (VALIUM) TAB 5MG	5 mg 7.98
09/05/12	04307002	RX-ACETAM/HYDROC (LORTAB) 500/10	1 tab(s) 4.52
09/03/12	04302967	RX-PROPOFOL (DIPRIV) INJ/20ML	UnknownDose 75.64
09/03/12	04303685	RX-ROCURONIUM (ZEMURO) 50MG/ 5ML	UnknownDose 51.08
09/03/12	04307511	RX-PHENYLEPHRINE 1MG/ML SYR	UnknownDose 15.52
09/03/12	04304281	RX-ONDAN (ZOFRAN) INJ 4MG/2ML	UnknownDose 15.99
09/03/12	04307592	RX-LIDOCAINE (XYLOCAINE) 1% 10ML	UnknownDose 19.81
09/03/12	00654901	SU-PACK BASIC	100.99
09/03/12	03609148	OR RX-LACTATED RINGERS 1000ML	80.04
09/03/12	00656907	SU-MANIFOLD NEPTUNE 2 SING PRT	21.77
09/03/12	03605288	SU-HEMOVAC COMPLETE	77.32
09/03/12	03606450	SU-SPLINT FIBERGLASS	(QTY OF 0000002) 124.80
09/03/12	03606450	SU-SPLINT FIBERGLASS	(QTY OF 0000003) 187.20
09/03/12	03607976	SU-SYNTHES DRILL BIT 310.2	157.59
09/03/12	03601677	SU-BIT DRILL ZIM STANDARD 2-2.	622.22
09/03/12	03600604	SU-PLATE LCP 3X7 96MM OBL RT T	896.04
09/03/12	03600580	SU-SCREW SYN LOCK 3.5X10 60MM	(QTY OF 0000002) 509.84
09/03/12	03600580	SU-SCREW SYN LOCK 3.5X10 60MM	(QTY OF 0000003) 764.76
09/03/12	03603182	SU-DRILL BIT	454.29
09/03/12	03602837	SU-PLATE SYNTHES 2.3MM	1247.94
09/03/12	03602835	SU-SCREW SYN STARDRIVE LOCK	376.80
09/03/12	03602835	SU-SCREW SYN STARDRIVE LOCK	(QTY OF 0000003) 1130.40
09/03/12	03602835	SU-SCREW SYN STARDRIVE LOCK	376.80
09/03/12	03602835	SU-SCREW SYN STARDRIVE LOCK	376.80
09/03/12	03602836	SU-DRILL BIT SYN QC 1.8X110MM	414.05
09/03/12	03602835	SU-SCREW SYN STARDRIVE LOCK	(QTY OF 0000004) 1507.20
09/03/12	03609462	SU-SCREW ZIM CORT MINI CRUCIFO	(QTY OF 0000002) 96.04
09/03/12	03609462	SU-SCREW ZIM CORT MINI CRUCIFO	48.02
09/03/12	03609463	SU-SCREW ZIM CORT SM HEX	48.02
09/03/12	03605002	SU-OPERATING ROOM Plate 02.110.109 Zimmer 9 Hole	2774.16
09/05/12	04303204	RX-MIDAZOLAM (VERSE) INJ 2MG/2ML	UnknownDose 25.40
09/05/12	04302686	RX-FENTAN (SUBLIMAZE) INJ 250MCG	UnknownDose 15.25
09/05/12	04303204	RX-MIDAZOLAM (VERSE) INJ 2MG/2ML	UnknownDose 25.40
09/05/12	04302846	RX-HYDROMOR (DILAUDID) INJ 1MG	UnknownDose 33.07
09/05/12	04302686	RX-FENTAN (SUBLIMAZE) INJ 250MCG	UnknownDose 15.25
-- WE HAVE BILLED THE FOLLOWING INSURANCE(S) --			
AUTO OTHER ENTIRE INFO 08/31/12 - 04/19/13			
01/30/13	55100000	W/O-BAD DEBT SENT TO AGENCY	56220.92-

Cost Report data

230038

SPECTRUM HEALTH HOSPITALS
100 MICHIGAN NE
GRAND RAPIDS, MI 49503-

[Electronic Record Code: 559429 - 2010]
Type of Facility: Short Term Acute Care
Type of Control: Voluntary Nonprofit, Other
Classification: Urban

Bed Size: 978
Total Annual Discharges: 54,707
Total Patient Revenue: \$2,952,097,466

Period: 07/01/2012 - 06/30/2013

Status: Amended

Fiscal Intermediary: Noridian Administrative Services

Medicare Inpatient Characteristics

DSH Ratio: 0.184600
DSH Amount: \$23,201,001
Outlier Amount: \$8,361,811
IME Amount: \$22,339,827
GME Amount: \$5,524,338
Total IP Reimbursement: \$200,350,556
Total IP Costs: \$179,549,895
NPR Date: 00/00/0000
NPR Settlement Amount: \$189,132,683
NPR Settlement Percent: 94.40 %

[Date Generated: 07/08/2016]

Source

This report was downloaded from www.CostReportData.com and is derived from raw electronic data obtained from the federal Centers for Medicare and Medicaid Services (CMS). Online information is updated quarterly as new data become available. *Before using this report it may be advisable to check the website for updates and new reporting periods.*

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Please note that CostReportData.com worksheets are replicated from electronic cost report data obtained from the CMS Healthcare Cost Report Information System dataset (HCRIS) and may differ from the format submitted by the hospital (e.g. sub-lines and sub-columns may be combined, certain totals have been calculated, etc.). Also, please note that some worksheets may not be included because data are not available from the CMS HCRIS file or because the worksheets are seldom used. Cost reports for periods beginning May 1, 2010 are based on a new 2552-10 format and sometimes contain ambiguities in the assignment of some cost centers as submitted by a hospital. Whenever such ambiguities are overridden you will see an explanation at the top of all affected worksheets.

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Legend:

Identification

A hospital's Medicare provider number, name, and address are taken from Worksheet S-2. The Electronic Code is a code assigned by CostReportData.com to assist in resolving questions.

Type of Facility

The type of facility is determined from the last four digits of its Medicare provider number.

Type of Control

A hospital's type of control is taken from the HCRIS file.

Bed Size

The number of staffed beds is taken from Worksheet S-3, Part I, line 12, col.1. Cost report instructions define staffed beds as, "the number of beds available for use by patients at the end of the cost reporting period. A bed means an adult bed, pediatric bed, birthing room, or newborn bed maintained in a patient care area for lodging patients in acute, long term, or domiciliary areas of the hospital. Beds in labor room, birthing room, postanesthesia, postoperative recovery rooms, outpatient areas, emergency rooms, ancillary departments, nurses' and other staff residences, and other such areas which are regularly maintained and utilized for only a portion of the stay of patients (primarily for special procedures or not for inpatient lodging) are not termed a bed for these purposes."

Total Annual Discharges

The total number of inpatient discharges (all payors) is taken from Worksheet S-3, part I, line 12, column 15.

Total Patient Revenue

The total patient revenue (inpatient and outpatient) is taken from Worksheet G-2, part I, line 25, column 3.

Period

The beginning and ending dates for a cost report are taken from Worksheet S-2, line 17.

Status

The status of a cost report is taken from the HCRIS file.

Fiscal Intermediary

Medicare Fiscal Intermediaries (FIs) are private insurance companies that serve as the federal government's agents in the administration of the Medicare program, including the payment of claims. The name of the FI is obtained from a hospital's most recent Medicare cost report.

SPECTRUM HEALTH HOSPITALS - GRAND RAPIDS , MI
 Cost report status - Amended
 [Record code 559429 - 2010]

STATEMENT OF REVENUES AND EXPENSES		Provider CCN: 230038	PERIOD: FROM 07/01/2012 TO 06/30/2013	WORKSHEET G-3
Description				
1	Total patient revenues (from Worksheet G-2, Part I, column 3, line 28)			
2	Less contractual allowances and discounts on patients' accounts	2,952,097,466		1
3	Net patient revenues (line 1 minus line 2)	1,412,419,556		2
4	Less total operating expenses (from Worksheet G-2, Part II, line 43)	1,539,677,910		3
5	Net income from service to patients (line 3 minus line 4)	1,498,426,449		4
OTHER INCOME		41,251,461		5
6	Contributions, donations, bequests, etc			
7	Income from investments			6
8	Revenues from telephone and other miscellaneous communication services	60,323,203		7
9	Revenue from television and radio service			8
10	Purchase discounts			9
11	Rebates and refunds of expenses			10
12	Parking lot receipts			11
13	Revenue from laundry and linen service			12
14	Revenue from meals sold to employees and guests			13
15	Revenue from rental of living quarters			14
16	Revenue from sale of medical and surgical supplies to other than patients			15
17	Revenue from sale of drugs to other than patients			16
18	Revenue from sale of medical records and abstracts			17
19	Tuition (fees, sale of textbooks, uniforms, etc.)			18
20	Revenue from gifts, flowers, coffee shops, and canteen			19
21	Rental of vending machines			20
22	Rental of hospital space			21
23	Governmental appropriations			22
24	Other (specify)			23
24.09	OTHER OPERATING REVENUE			24
24.10	OTHER	69,865,180		24.09
25	Total other income (sum of lines 6-24)	-107,830		24.10
26	Total (line 5 plus line 25)	130,080,553		25
27	Other expenses (specify)	171,332,014		26
27.00	OTHER EXPENSES			27
28	Total other expenses (sum of line 27 and subscripts)	-474,107		27.00
29	Net income (or loss) for the period (line 26 minus line 28)	-474,107		28
		171,806,121		29
FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4040)				
40-604 - 10-12		Rev. 3		

SPECTRUM HEALTH HOSPITALS - GRAND RAPIDS , MI

Cost report status - Amended

[Record code 559429 - 2010]

BALANCE SHEET

Provider CCN:
230038PERIOD:
FROM 07/01/2012
TO 06/30/2013

WORKSHEET G

(If you are nonproprietary and do not maintain fund-type accounting records, complete the General Fund column only)

Assets (Omit cents)	General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	1	2	3	4	
CURRENT ASSETS					
1 Cash on hand and in banks	25,715,528				1
2 Temporary investments					2
3 Notes receivable					3
4 Accounts receivable	419,745,597				4
5 Other receivables	7,011,394				5
6 Allowances for uncollectible notes and accounts receivable	-244,953,923				6
7 Inventory	30,992,531				7
8 Prepaid expenses	21,543,338				8
9 Other current assets					9
10 Due from other funds					10
11 Total current assets (sum of lines 1-10)	260,054,465				11
FIXED ASSETS					
12 Land	15,839,411				12
13 Land improvements	22,060,984				13
14 Accumulated depreciation	-7,514,508				14
15 Buildings	1,184,078,234				15
16 Accumulated depreciation	-400,000,139				16
17 Leasehold improvements	39,847,788				17
18 Accumulated depreciation	-21,603,483				18
19 Fixed equipment					19
20 Accumulated depreciation					20
21 Automobiles and trucks	3,899,679				21
22 Accumulated depreciation	-2,760,412				22
23 Major movable equipment	446,906,620				23
24 Accumulated depreciation	-299,632,182				24
25 Minor equipment depreciable	253,005,884				25
26 Accumulated depreciation	-196,255,266				26
27 HIT designated Assets					27
28 Accumulated depreciation					28
29 Minor equipment-nondepreciable					29
30 Total fixed assets (sum of lines 12-29)	1,037,872,610				30
OTHER ASSETS					
31 Investments	886,464,098				31
32 Deposits on leases					32
33 Due from owners/officers					33
34 Other assets	285,642,290				34
35 Total other assets (sum of lines 31-34)	1,172,106,388				35
36 Total assets (sum of lines 11, 30, and 35)	2,470,033,463				36
Liabilities and Fund Balances (Omit cents)					
CURRENT LIABILITIES					
37 Accounts payable	85,413,702				37
38 Salaries, wages, and fees payable	61,115,917				38
39 Payroll taxes payable	-20,021				39
40 Notes and loans payable (short term)	12,497,350				40
41 Deferred income					41
42 Accelerated payments					42
43 Due to other funds					43
44 Other current liabilities	83,000,248				44
45 Total current liabilities (sum of lines 37 thru 44)	242,007,196				45
LONG TERM LIABILITIES					
46 Mortgage payable					46
47 Notes payable	638,846,643				47
48 Unsecured loans					48
49 Other long term liabilities	197,988,215				49
50 Total long term liabilities (sum of lines 46 thru 49)	836,834,858				50
51 Total liabilities (sum of lines 45 and 50)	1,078,842,054				51

SPECTRUM HEALTH HOSPITALS - GRAND RAPIDS , MI
 Cost report status - Amended
 [Record code 559429 - 2010]

STATEMENT OF CHANGES IN FUND BALANCES			Provider CCN: 230038		PERIOD: FROM 07/01/2012 TO 06/30/2013		WORKSHEET G-1	
	GENERAL FUND		SPECIFIC PURPOSE FUND		ENDOWMENT FUND		PLANT FUND	
	1	2	3	4	5	6	7	8
1 Fund balances at beginning of period		1,119,997,135						1
2 Net income (loss) (from Worksheet G-3, line 29)		171,806,121						2
3 Total (sum of line 1 and line 2)		1,291,803,256						3
4								4
5 UNREALIZED GAIN/LOSS ON INVESTMENT	11,358,943							5
6 FAS 136 ACTIVITY - CURRENT YEAR	4,870,951							6
7 MINIMUM PENSION LIABILITY	46,098,348							7
8 TRANSFER TO (FROM) OCC HEALTH & HEA	486,264							8
9 OTHER - TRANSFER TO (FROM) RESEARCH	82,371,568							9
10 Total additions (sum of lines 4-9)		145,186,074						10
11 Subtotal (line 3 plus line 10)		1,436,989,330						11
12								12
13 TRANSFER TO (FROM) URGENT CARE	554,684							13
14 TRANSFER TO (FROM) SH PARENT & AERO	29,202,447							14
15								15
16								16
17 TRANSFER TO (FROM) AFFILIATES	16,040,790							17
18 Total deductions (sum of lines 12-17)		45,797,921						18
19 Fund balance at end of period per balance sheet (line 11 minus line 18)		1,391,191,409						19
FORM CMS-2552-10 (08/2011) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 4040)								
40-602 - 10-12			Rev. 3					

SPECTRUM HEALTH HOSPITALS - GRAND RAPIDS , MI
 Cost report status - Amended
 [Record code 559429 - 2010]

COMPUTATION OF RATIO OF COSTS TO CHARGES

Provider CCN: 230038

PERIOD:
 FROM 07/01/2012
 TO 06/30/2013

WORKSHEET C
 PART I

COST CENTER DESCRIPTIONS	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Costs			Charges			Cost or Other Ratio	TEFRA Inpatient Ratio	PPS Inpatient Ratio	
			Total Costs	RCE Dis- allowance	Total Costs	Inpatient	Outpatient	Total (column 6 + column 7)				
	1	2	3	4	5	6	7	8	9	10	11	
Consolidated												
INPATIENT ROUTINE SERVICE COST CENTERS												
30 Adults and Pediatrics (General Routine Care)	206,052,626		206,052,626	197,746	206,250,372	344,965,859		344,965,859				30
31 Intensive Care Unit	58,982,197		58,982,197	414,784	59,396,981	125,035,627		125,035,627				31
32 Coronary Care Unit												32
33 Burn Intensive Care Unit	2,427,463		2,427,463		2,427,463	4,407,888		4,407,888				33
34 Surgical Intensive Care Unit												34
35 Other Special Care (specify)												35
35.15 Neonatal ICU	29,215,764		29,215,764	240,059	29,455,823	114,777,877		114,777,877				35.15
40 Subprovider IPF												40
41 Subprovider IRF	4,871,050		4,871,050		4,871,050	6,216,988		6,216,988				41
42 Subprovider (Specify)												42
43 Nursery	18,632,024		18,632,024		18,632,024	61,202,955		61,202,955				43
44 Skilled Nursing Facility												44
45 Nursing Facility												45
46 Other Long Term Care												46
ANCILLARY SERVICE COST CENTERS												
50 Operating Room	110,187,190		110,187,190		110,187,190	181,600,531	187,167,732	368,768,263	0.298798	0.298798	0.298798	50
51 Recovery Room	19,671,841		19,671,841		19,671,841	12,414,925	13,548,138	25,963,063	0.757686	0.757686	0.757686	51
52 Labor Room and Delivery Room	21,782,957		21,782,957		21,782,957	38,906,902	3,843,942	42,750,844	0.509533	0.509533	0.509533	52
53 Anesthesiology	9,546,513		9,546,513		9,546,513	25,425,876	15,832,765	41,258,641	0.231382	0.231382	0.231382	53
54 Radiology-Diagnostic	88,835,575		88,835,575		88,835,575	96,952,583	275,521,885	372,474,468	0.238501	0.238501	0.238501	54
55 Radiology-Therapeutic												55
56 Radioisotope												56
57 Computed Tomography (CT) Scan												57
58 Magnetic Resonance Imaging (MRI)												58
59 Cardiac Catheterization												59
60 Laboratory	67,538,273		67,538,273	237,349	67,775,622	40,376,194	114,461,217	154,837,411	0.436188	0.436188	0.437721	60
61 PBP Clinical Laboratory Services-Prgm. Only												61
62 Whole Blood & Packed Red Blood Cells	425,105		425,105		425,105	327,570	106,160	433,730	0.980114	0.980114	0.980114	62
63 Blood Storing, Processing, & Trans.	11,683,223		11,683,223		11,683,223	17,479,631	4,649,307	22,128,938	0.527961	0.527961	0.527961	63
64 Intravenous Therapy	5,730,915		5,730,915	96,458	5,827,373	125,564	6,234,998	6,360,562	0.901008	0.901008	0.916173	64
65 Respiratory Therapy	20,290,275		20,290,275	8,327	20,298,602	25,830,316	2,957,337	28,787,653	0.704826	0.704826	0.705115	65

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Analysis of Reasonable Cost of Claims and PROFIT MARGIN

Spectrum Health Hospital
100 Michigan Avenue NE
Grand Rapids MI 49503

G

8/31/12 - 9/05/12

Hospital's Cost Report Data
07/01/2012 - 06/30/2013
Average Hospital Margin

5.6%
CCR

RevCode	Description	Total Charges	CCR	Cost Center	Cost Center Description	Calculated
121	Med-Surg-GY/BED	\$ 7,145.00	0.597886	03000	Adults and Pediatrics	0.597886
250	Pharmacy	\$ 708.72	0.288727	03100	ICU	0.515664
260	IV Therapy	141.15	0.916173	03101	ICU- subscript	0.256633
270	Med-Sur Supplies	\$ 428.72	0.507621	03102	ICU- subscript	0.374441
271	Non-Sterile Supply	\$ 818.82	0.507621	03300	Burn ICU	0.550709
272	Sterile Supply	\$ 2,240.77	0.507621	04100	Subprovider IRF	0.783506
278	Supply/Implants	\$ 17,900.25	0.507621	04300	Nursery	0.30443
300	Laboratory	\$ 711.73	0.437721	05000	Operating Room	0.298798
301	Lab/Chemistry	\$ 210.99	0.437721	05100	Recovery Room	0.757686
305	Lab/Hematology	\$ 106.57	0.437721	05200	Labor and Delivery Room	0.509533
320	Dx Xray	\$ 1,268.33	0.238501	05300	Anesthesiology	0.231382
360	OR Services	\$ 14,846.36	0.298798	05400	Radiology-Diag.	0.238501
370	Anesthesia	\$ 1,945.46	0.231382	06000	Lab	0.437721
402	Ultrasound	\$ 384.10	0.238501	06210	Whole and packed RBCs-subscript	0.980114
420	Physical Therapy	\$ 473.87	0.428351	06300	Blood storing	0.527961
424	Phys Ther Eval	\$ 218.76	0.972511	06400	IV Therapy	0.916173
430	Occupational Therapy	\$ 456.63	0.428351	06500	Respiratory Therapy	0.705115
434	Occ Ther Eval	\$ 233.04	0.972511	06600	PT	0.428351

450 Emerg Room	\$	1,086.40	0.256981	\$	279.18	06610	PT	0.972511
636 Drugs Detail Coding	\$	2,738.74	0.288727	\$	790.75	06900	Electrocardiology	0.15718
710 Recovery Room	\$	1,631.29	0.757686	\$	1,236.01	07000	Electroencephalography	0.41414
940 Other Rx SVS	\$	525.22	0.428351	\$	224.98	07100	Medical Supplies	0.507621
	\$	56,220.92		\$	24,562.87	07200	Implantable Devices	0.500014
						07300	Drugs	0.288727
						07400	Renal Dialysis	0.662415
						07601	Other Ancillary-subscript	3.140202
						09000	Clinic	2.477631
						09001	Clinic-subscript	6.597606
						09002	Clinic-subscript	19.61529
						09100	Emergency	0.256981
						09200	Observation Beds	0.472403
						09201	Observation Beds-subscript	0.517068
						10500	Kidney aquisition	1.748432
						10600	Heart aquisition	1.106798
						11201	Other Organ Acquisition-subscript	1.107857
						20000	Subtotal	0.386392
						20100	Less observation beds	-
						20200	Total	0.383599

Charges as % Cost
margin 228.9%
56%

See tab "CCR Data"

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income (\$)	(g) Share of end-of-year assets (\$)	(h) Percentage ownership
HELEN DEVOS WOMEN'S AND CHILDREN'S HEALTH PAVILION ASSOCIATION 1840 WEALTHY ST SE GRAND RAPIDS, MI49506 38-3264184	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C CORPORATION	611,739	462,237	86.96 %
PARTNERSHIP FOR CHILDREN'S HEALTH 1840 WEALTHY ST SE GRAND RAPIDS, MI49506 38-3364676	MGED CARE	MI	SPECTRUM HEALTH HOSPITALS	C CORPORATION	0	0	1.00 %
THE FRED AND LENA MEIJER HEART CENTER CONDOMINIUM ASSOCIATION 100 MICHIGAN ST NE GRAND RAPIDS, MI49503 83-0464302	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C CORPORATION	2,205,785	1,454,395	98.27 %
HDVCH - CHC 100 MICHIGAN ST NE GRAND RAPIDS, MI49503 38-3417270	MED SVCS	MI	SPECTRUM HEALTH HOSPITALS	C CORPORATION	1,800	0	1.00 %
CAMPUS TOWNE CENTER CONDO ASSC 4868 LAKE MICHIGAN DRIVE ALLENDALE, MI49401 38-2910067	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C CORPORATION	20,826	24,780	75 %
PRIORITY HEALTH INSURANCE COMPANY 1231 EAST BELTLINE NE GRAND RAPIDS, MI49525 20-1529553	INSURANCE	MI	PRIORITY HEALTH	C CORPORATION	217,156,804	65,878,919	1.00 %
PRIORITY HEALTH MANAGED BENEFITS 1231 EAST BELTLINE NE GRAND RAPIDS, MI49525 38-3085182	ADMIN	MI	SPECTRUM HEALTH SYSTEM	C CORPORATION	129,683,594	29,767,226	1.00 %
MONTCALM PRIMARY CARE PHYSICIANS 615 S BOWER GREENVILLE, MI48838 20-2544762	MED SVCS	MI	SPECTRUM HEALTH UNITED	C CORPORATION	0	0	1.00 %
BLODGETT ASSURANCE COMPANY 100 MICHIGAN AVE NE GRAND RAPIDS, MI49503	INSURANCE	CJ	SPECTRUM HEALTH SYSTEM	C CORPORATION	0	0	1.00 %
MICHIGAN MEDICAL PATIENT CARE 4100 LAKE DR SE STE 300 GRAND RAPIDS, MI49546 38-2851295	MEDICAL	MI	SPECTRUM HEALTH SYSTEM	C CORPORATION	0	0	1.00 %
WEST MICHIGAN HEART 2900 BRADFORD STREET NE GRAND RAPIDS, MI49525 38-2125186	PHYSICIANS	MI	SPECTRUM HEALTH SYSTEM	C CORPORATION	0	0	1.00 %
MHEALTH INNOVATIONS INC 425 NORTH MAIN STREET ANN ARBOR, MI48104 61-1613614	PROD DEVL	MI	SPECTRUM HEALTH INNOVATIONS LLC	C CORPORATION	0	457,129	1.00 %